IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Income Tax Appeal No. 1080 of 2000

The Commissioner of Income Tax, Mumbai .. Appellant
V/s.
M/s. Abrawheel Pvt. Ltd. .. Respondent

Dr. P. Daniel for the Appellant
Mr. Sameer Dalal i/b. Mr. V.B. Joshi for the Respondent

CORAM : DR. S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 25.07.2005.

P.C.:-

1. Heard the learned counsel for the Appellant and the Respondent. Perused the assessment order.

2. The claim involved in the above Appeal is less than Rs. 2 Lakhs. We have also perused the judgment of the Division Bench of this Court in the case of **Commissioner of Income Tax v. Camco Colour Co., reported in (2002) 254 ITR 565 (Bom.)**. In view of the policy decision taken by Central Board of Direct Taxes ("CBDT" for short) vide Circular F. No. 279/126/98-ITJ dated 27/3/2000 wherein the Revenue has decided not to file any Appeal or Reference, if the tax liability is less than Rs. 2 Lakhs.

3. As in the present case, the tax liability is less than Rs. 2 Lakhs, we dismiss the above Appeal.

(DR. S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)